

HELM

FINANCIAL CORPORATION

July 2, 1992

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

REGISTRATION NO. 17861
JUL 6 1992 10 10 AM
INTERSTATE COMMERCE COMMISSION

MOTOR OPERATING UNIT
JUL 6 10 30 AM '92

Ms. Mildred Lee
Recordations Unit
Interstate Commerce Commission
12th and Constitution Avenue, N.W.
Washington, DC 20423

Dear Ms. Lee:

Enclosed is a Memorandum of Lease of Railroad Equipment dated as of June 11, 1992 between the following parties:

Lessor: Helm Financial Corporation
One Embarcadero Center, Suite 3500
San Francisco, CA 94111


Lessee: Coal Transit, Inc.
117 West Main Atreet
Mason, OH 45040

The equipment involved in this transaction is as follows:

Equipment: Seventy-six (76) Open Top Rapid
Discharge Coal Hoppers (see attached
schedule)

Please file this agreement as a primary document. The filing fee of \$16.00 is included in the enclosed check. Thank you.

Sincerely,



Sharon L. Van Fossan
Contract Administrator

svf
Enclosures (2)

JUL 6 1992 - 10 40 AM

INTERSTATE COMMERCE COMMISSION

MEMORANDUM OF
LEASE OF RAILROAD EQUIPMENT

June R. [Signature]

THIS MEMORANDUM OF LEASE OF RAILROAD EQUIPMENT is intended to evidence the Lease of Railroad Equipment, dated as of May 11, 1992 the "**Lease**") between Helm Financial Corporation, a California corporation (the "**Lessor**"), and Coal Transit, Inc., an Ohio corporation (the "**Lessee**"), for the purpose of satisfying the requirements of recordation with the Interstate Commerce Commission under Section 49 of U.S.C. 11303. The Lessor has the right to lease the seventy-six (76) open top hopper railcars, more fully described in Annex A hereto (the "**Units**"). The Lessee leased from the Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, the Lessor and the Lessee, each pursuant to due authority, have executed this Memorandum of Lease as of this 11 day of June, 1992

LESSOR

[Signature]

HELM FINANCIAL CORPORATION

By: *[Signature]*

Title: President

LESSEE

COAL TRANSIT, INC.

By: *[Signature]*

Title: President

Memorandum of
Lease of Railroad Equipment

Dated ~~May~~ ^{June} 11, 1992

Equipment Description:

Seventy-six (76), 3,800 cubic foot, 100-ton capacity, roller bearing, four (4) pocket, open top rapid discharge coal hopper railcars with stainless steel slope sheets and electro-pneumatically controlled hopper doors, built by Greenville Steel Car in 1984.

Equipment Numbers:

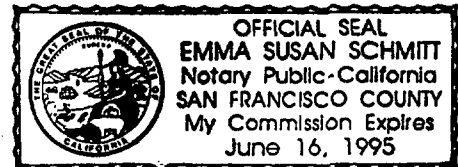
1. HLMX 84001	27. HLMX 84058	53. HLMX 84118
2. HLMX 84004	28. HLMX 84059	54. HLMX 84119
3. HLMX 84006	29. HLMX 84060	55. HLMX 84122
4. HLMX 84007	30. HLMX 84061	56. HLMX 84125
5. HLMX 84008	31. HLMX 84066	57. HLMX 84127
6. HLMX 84010	32. HLMX 84067	58. HLMX 84128
7. HLMX 84012	33. HLMX 84069	59. HLMX 84130
8. HLMX 84017	34. HLMX 84075	60. HLMX 84132
9. HLMX 84018	35. HLMX 84076	61. HLMX 84133
10. HLMX 84022	36. HLMX 84079	62. HLMX 84134
11. HLMX 84025	37. HLMX 84085	63. HLMX 84135
12. HLMX 84027	38. HLMX 84087	64. HLMX 84136
13. HLMX 84031	39. HLMX 84088	65. HLMX 84139
14. HLMX 84033	40. HLMX 84089	66. HLMX 84140
15. HLMX 84036	41. HLMX 84091	67. HLMX 84141
16. HLMX 84039	42. HLMX 84092	68. HLMX 84143
17. HLMX 84041	43. HLMX 84094	69. HLMX 84144
18. HLMX 84042	44. HLMX 84096	70. HLMX 84146
19. HLMX 84044	45. HLMX 84097	71. HLMX 84149
20. HLMX 84046	46. HLMX 84099	72. HLMX 84150
21. HLMX 84047	47. HLMX 84104	73. HLMX 84154
22. HLMX 84049	48. HLMX 84109	74. HLMX 84155
23. HLMX 84051	49. HLMX 84110	75. HLMX 84159
24. HLMX 84052	50. HLMX 84112	76. HLMX 84162
25. HLMX 84055	51. HLMX 84113	
26. HLMX 84057	52. HLMX 84114	

STATE OF CALIFORNIA)
) §
COUNTY OF SAN FRANCISCO)

On this 15th day of June, 1992, before me personally appeared Richard C. Kirchner, to me personally known, who, being by me duly sworn, says that he is President of **HELM FINANCIAL CORPORATION**, that said instrument was signed and sealed on behalf of said corporation and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Emma Susan Schmitt
Notary Public

My Commission Expires: June 16, 1995



[Notarial Seal]

STATE OF OHIO)
) §
COUNTY OF WARREN)

On this 11 day of JUNE, 1992, before me personally appeared RAMESH MALHOTRA, to me personally known, who, being by me duly sworn, says that he is president of **COAL TRANSIT, INC.**, that said instrument was signed and sealed on behalf of said corporation by authority of its President and Directors and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Joy Jeffery
Notary Public

My Commission Expires: _____

JOY JEFFERY
Notary Public, State of Ohio
My Commission Expires Aug. 30, 1995
Recorded in Warren County

[Notarial Seal]